

Exhibit B

Lammert Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

BIG LOTS, INC., et al.¹

Debtors.

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

**DECLARATION OF JOHN W. LAMMERT IN SUPPORT OF DEBTORS' SECOND
OMNIBUS OBJECTION (SUBSTANTIVE) TO REDUCED AMOUNT TAX CLAIMS
PURSUANT TO 11 U.S.C. §§ 502 AND 505, FED. R. BANKR. P. 3007
AND DEL. L.R. 3007-1**

I, John W. Lammert, declare the following under penalty of perjury:

Background

1. I am the Executive Vice President of Assessment Technologies, Ltd. (“ATL”). I have held this position with ATL since October 2001 and currently manage the firm’s Bankruptcy Tax Practice. I have been involved with the valuation of complex properties during my tenure with the firm.

2. I submit this declaration (the “**Declaration**”) in support of the *Debtors’ Second Omnibus Objection (Substantive) to Reduced Amount Tax Claims Pursuant to 11 U.S.C. §§ 502 and 505, Fed. R. Bankr. P. 3007 and Del. L.R. 3007-1*, filed concurrently herewith (the “**Objection**”).²

¹ The debtors and debtors in possession in these Chapter 11 Cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² All capitalized terms used but not defined herein are defined in the Objection.

3. Except as otherwise noted, all facts in this Declaration are based on my personal knowledge of the matters set forth herein, information gathered from my review of relevant documents, and information supplied to me by former employees and members of the Debtors' management and the Debtors' advisors. If called as a witness, I could and would competently testify to the matters set forth herein.

4. To the best of my knowledge, information, and belief, the assertions made in the Objection are accurate. In evaluating the claims, I, or one or more of the Debtors' agents or advisors operating under my supervision or at my direction, have reviewed the Debtors' books and records, the relevant proofs of claim, as well as the supporting documentation provided by the claimants, and determined that the Disputed Claims should be reduced as set forth in the Objection and Proposed Order. I believe the reduction of the claims listed in Schedule 1 to the Proposed Order on the terms set forth in the Objection and Proposed Order is appropriate.

5. ATL was retained by the Debtors to provide ad valorem tax services. As part of these services, ATL agreed to, among other things, verify the methodology used to determine the property values assigned by the various Taxing Authorities in which the Debtors have property, identify instances whereby the methodology would result in over-assessment, over-valuation, and excessive taxation by the Taxing Authorities, and seek appropriate reductions, as warranted by applicable law, for any such excess.

6. ATL's professional staff has represented clients throughout the United States and is familiar with the Taxing Authorities tax statutes governing Market Value (as statutorily defined) and the underlying valuation methodology addressed by the Objection.

7. I have been personally involved in ATL's review of the methodology applied by, and documents provided to and by, the Taxing Authorities. In this regard, I have

overseen the review of the property and the methodology applied by the Taxing Authorities, identifying areas where the Taxing Authorities' methodology, as applied to these specific assets, would generate excessive Market Values. From this, I have identified assets that should be reduced or disputed based upon (i) the records maintained by the Debtors in the ordinary course of business; (ii) other materials generated in connection with ATL's review of the Debtors' assets and Market Value; (iii) information gleaned from the sale of assets of the Estate: and (iv) sales, listings for sale and offers for sale of the property.

8. Based on all the information obtained through the above-described process, I have determined that the Taxing Authorities' methodology employed in arriving at the purported Market Values of the property is erroneous. Here, the Taxing Authorities purported to arrive at Market Values on the basis absent consideration of the sales of property at the stores together with information or sales from the marketplace. The Taxing Authorities' assessments therefore do not reflect the Market Value. By omitting actual sales data to estimate an open market, arm's-length sales prices, the Taxing Authorities' analyses and conclusions were flawed.

9. The hypothetical well-informed buyer contemplated by the statutory definition of "Market Value" would consider and deal with each of the above-listed factors differently than did the Taxing Authorities. ATL has concluded that the methodology used by the Taxing Authorities resulted in an overvaluing of the property. The analytical process employed by ATL to determine the correct Market Values consistent with respective Taxing Authorities definition of Market Value, are detailed below. These methods are consistent with the respective state valuation standards.

10. The personal property subject to assessment and taxation for local use is subject to the same valuation standard, namely, the "Market Value." The respective definitions of

value for each of the Taxing Authorities is as follows:

Texas - Tax Code Section 23.01 requires taxable property to be appraised at market value as of Jan. 1. Market value is the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- it is exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and
- both the seller and purchaser seek to maximize their gains, and neither is in a position to take advantage of the exigencies of the other.

11. Therefore, in determining the Market Value of a property, the Taxing Authorities should calculate a hypothetical arm's-length sales transaction for property offered for sale on the open market between a prudent, voluntary seller and an equally prudent, voluntary buyer, both of whom are well-informed about the property as of a specified valuation date. The Taxing Authorities are specifically required to implement and apply this definition in assessing taxable property within their jurisdiction.

12. After concluding that the Taxing Authorities' methodology resulted in an improper determination of the Market Value of the property, ATL used information provided by a third-party firm ("Third-Party Research Data") to approximate the Market Value of the property as allowed by applicable non-bankruptcy law as of the date the values were to be assessed. This source provides a representative assessment of the Market Value of the Debtor's assets.

13. **Third-Party Research Data – Inventory Schedules.** The Inventory Schedules are developed to reflect typical discounts on inventory in different markets. The information used is derived from information from questionnaires with companies in the industry, sales and financial information from various companies, and other resources. From this data, the

results are divided into various property types and include items such as freight, damaged goods, discounts/markdowns, price match, private label, slow moving items, rebates, returns, obsolete, scrap and bulk discounts.

14. **Third-Party Research Data – Furniture, Fixtures and Equipment.**

ATL also reviewed inventory schedules produced by Property Tax Research Services (“PTRS”). The inventory schedules produced by PTRS are developed to reflect typical discounts on inventory in different markets. The information obtained by PTRS is derived from questionnaires with companies in the industry, sales and financial information from various companies, and other resources. PTRS abstracted data from the market to determine the appropriate level of depreciation for each of these types of assets.

15. From these sources, the ATL has estimated the value of the inventory and furniture, fixtures, and equipment at the Debtor’s store locations as of January 1, 2023. The Market Values identified on Annex 1 attached hereto are derived from the sources above and represent the Revised Market Values.

16. I have determined that the Market Values asserted by the Taxing Authorities for the subject property are overstated. This determination is based on third-party appraisal analysis of both the Debtor’s inventory and furniture, fixtures, and equipment. The third-party analysis is independent and draws data from the market based on sales prices of assets similar to those of the Debtor. A schedule comparing the property values and corresponding tax liabilities described in the Appraisals to the tax liabilities described in the Disputed Claims is attached hereto as Annex 1.

17. To the best of my knowledge, information, and belief, based on my review, or my supervision of the review of the Disputed Claims listed on Schedule 1 to the Proposed Order,

the Disputed Claims assert an amount that is higher than the corresponding amount of liability that is due and owing to the claimant. If the Disputed Claims are not reduced to comport with the liability actually reflected in the Appraisals, the claimants will obtain improper recoveries on account of the claims to the detriment of other similarly situated creditors. Accordingly, I believe it is proper for the Court to enter the Proposed Order reducing the Disputed Claims as set forth therein.

Compliance with Local Rule 3007-1

18. I have reviewed Local Rule 3007-1 and hereby state that, to the best of my knowledge and belief, the Objection is in compliance therewith.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the facts set forth in the foregoing declaration are true and correct to the best of my knowledge, information, and belief.

Dated: April 23, 2025

/s/ John W. Lammert
John W. Lammert
Assessment Technologies, Ltd.

ANNEX 1

COUNTY	CLAIMANT	CLAIM NO.	DEBTOR NAME	APPRAISAL DISTRICT	APPRAISAL DISTRICT ACCOUNT NO.	SITUS ADDRESS	2024 APPRAISAL DISTRICT ASSERTED VALUE		2024 PORTION OF TOTAL CLAIM AMOUNT	REVISED 2024 CLAIM AMOUNT
							2024 REVISED VALUE			
Hidalgo	Hidalgo County	6868	Big Lots Stores - PNS, LLC	Hidalgo County Appraisal District	W3800-99-120-0000-98	1015 N Texas Blvd	\$ 479,981	\$ 217,779	\$ 7,608.66	\$ 3,452.23
Hidalgo	Hidalgo County	6868	Big Lots Stores - PNS, LLC	Hidalgo County Appraisal District	T3663-99-000-001A-11	313 E Trenton Rd	\$ 434,140	\$ 207,881	\$ 10,424.58	\$ 4,991.65
Hidalgo	Hidalgo County	6868	Big Lots Stores - PNS, LLC	Hidalgo County Appraisal District	M2075-99-000-002B-55	1001 Convention Center	\$ 773,114	\$ 351,525	\$ 14,651.28	\$ 6,661.75
		6868 Total							\$ 32,684.52	\$ 15,105.63
Hood	Hood CAD	6441	Big Lots Stores - PNS, LLC	Hood Central Appraisal District	91000.000.7662.0	1820 Acton Hwy	\$ 375,770	\$ 191,789	\$ 5,952.79	\$ 3,038.23
		6441 Total							\$ 5,952.79	\$ 3,038.23
Harris	Houston ISD	1915	Big Lots, Inc.	Harris Central Appraisal District	0437650	8210 Kirby Dr	\$ 487,731	\$ 227,748	\$ 4,259.93	\$ 1,977.54
		1915 Total							\$ 4,259.93	\$ 1,977.54
Harris	Houston ISD	1902	Big Lots Stores - PNS, LLC	Harris Central Appraisal District	0476845	919 N Shepherd Dr	\$ 419,530	\$ 193,589	\$ 3,649.00	\$ 1,680.93
		1902 Total							\$ 3,649.00	\$ 1,680.93
Hunt	Hunt County, et al.	3823	Big Lots, Inc.	Hunt County Appraisal District	6392-0019-0000-41	6408 Wesley St	\$ 447,880	\$ 181,716	\$ 4,844.67	\$ 1,965.60
		3823 Total							\$ 4,844.67	\$ 1,965.60
Dallas	Irving ISD	6442	Big Lots Stores - PNS, LLC	Dallas Central Appraisal District	99893350000016450	950 W Airport Fwy	\$ 554,230	\$ 253,536	\$ 5,630.42	\$ 2,575.67
		6442 Total							\$ 5,630.42	\$ 2,575.67
Jefferson	Jefferson County	2099	Big Lots, Inc.	Jefferson Central Appraisal District	700000-000-067441-00000	5000 Twins City Hwy	\$ 444,908	\$ 220,239	\$ 12,704.06	\$ 5,532.51
		2099 Total							\$ 12,704.06	\$ 5,532.51
Jefferson	Jefferson County	2053	Big Lots Stores - PNS, LLC	Jefferson Central Appraisal District	700000-000-067442-00000	5910 Eastex Fwy	\$ 582,673	\$ 304,784	\$ 16,130.48	\$ 7,079.34
		2053 Total							\$ 16,130.48	\$ 7,079.34
Johnson	Johnson County	935	Big Lots Stores - PNS, LLC	Central Appraisal District of Johnson County	126.5528.92230	1615 W Henderson St	\$ 435,661	\$ 246,787	\$ 2,349.42	\$ 936.00
Johnson	Johnson County	935	Big Lots Stores - PNS, LLC	Central Appraisal District of Johnson County	126.5525.97288	648 SW Wilshire Blvd	\$ 631,838	\$ 291,747	\$ 2,658.57	\$ 960.65
		935 Total							\$ 5,007.99	\$ 1,896.66
Kerr	Kerr County	6859	Big Lots Stores, LLC	Kerr Central Appraisal District	P70785	1305 Sidney Baker St	\$ 477,786	\$ 251,040	\$ 4,783.71	\$ 2,513.47
		6859 Total							\$ 4,783.71	\$ 2,513.47
Kerr	Kerrville Independent School District	1673	Big Lots Stores, LLC	Kerr Central Appraisal District	P70785	1305 Sidney Baker St	\$ 477,786	\$ 251,040	\$ 4,820.00	\$ 2,126.06
		1673 Total							\$ 4,820.00	\$ 2,126.06
Harris	Klein Independent School District	3450	Big Lots Stores - PNS, LLC	Harris Central Appraisal District	0371404	4613 FM 1960 Rd W	\$ 412,157	\$ 196,899	\$ 4,251.81	\$ 1,992.42
		3450 Total							\$ 4,251.81	\$ 1,992.42
Lamar	Lamar CAD	6551	Big Lots Stores - PNS, LLC	Lamar County Appraisal District	130384	3512 Lamar Ave	\$ 851,140	\$ 413,938	\$ 11,257.81	\$ 5,475.05
		6551 Total							\$ 11,257.81	\$ 5,475.05
Denton	Lewisville ISD	6432	Big Lots Stores - PNS, LLC	Denton Central Appraisal District	P924853	1374 W Main St	\$ 571,883	\$ 275,643	\$ 6,392.51	\$ 3,247.08
		6432 Total							\$ 6,392.51	\$ 3,247.08
Harris	Lone Star College System	2100	Big Lots, Inc.	Harris Central Appraisal District	0845712	6138 Highway 6 N	\$ 535,343	\$ 254,444	\$ 582.64	\$ 273.78
Harris	Lone Star College System	2100	Big Lots, Inc.	Harris Central Appraisal District	2002969	27816 State Hwy 249	\$ 461,559	\$ 224,963	\$ 568.64	\$ 242.06
		2100 Total							\$ 1,151.28	\$ 515.84
Harris	Lone Star College System	2102	Big Lots Stores - PNS, LLC	Harris Central Appraisal District	0371404	4613 FM 1960 Rd W	\$ 412,157	\$ 196,899	\$ 488.46	\$ 211.86
Harris	Lone Star College System	2102	Big Lots Stores - PNS, LLC	Harris Central Appraisal District	0420323	10951 FM 1960 Rd	\$ 455,711	\$ 216,150	\$ 544.03	\$ 232.58
		2102 Total							\$ 1,032.49	\$ 444.44
Lubbock	Lubbock Central Appraisal District	3367	Big Lots, Inc.	Lubbock Central Appraisal District	P168891	5402 4th St	\$ 421,429	\$ 214,586	\$ 7,652.73	\$ 3,896.66
		3367 Total							\$ 7,652.73	\$ 3,896.66
Lubbock	Lubbock Central Appraisal District	3342	Big Lots Stores - PNS, LLC	Lubbock Central Appraisal District	P323679	3303 98th St.	\$ 482,718	\$ 241,761	\$ 10,013.99	\$ 5,015.34
		3342 Total							\$ 10,013.99	\$ 5,015.34
Hidalgo	McAllen City	6862	Big Lots Stores - PNS, LLC	Hidalgo County Appraisal District	M2075-99-000-002B-55	1001 Convention Center	\$ 773,114	\$ 351,525	\$ 3,478.93	\$ 1,581.82
		6862 Total							\$ 3,478.93	\$ 1,581.82
McLennan	McLennan County	3551	Big Lots Stores - PNS, LLC	McLennan Central Appraisal District	48B136680	4905 W Waco Dr	\$ 463,510	\$ 241,362	\$ 2,094.04	\$ 1,090.42
		3551 Total							\$ 2,094.04	\$ 1,090.42
Midland	Midland Central Appraisal District	4231	Big Lots, Inc.	Midland Central Appraisal District	P000026278	4715 Billingsley Blvd	\$ 419,870	\$ 222,513	\$ 5,823.37	\$ 3,086.14
		4231 Total							\$ 5,823.37	\$ 3,086.14
Midland	Midland County	3364	Big Lots, Inc.	Midland Central Appraisal District	P000026278	4715 Billingsley Blvd	\$ 419,870	\$ 222,513	\$ 552.46	\$ 292.78
		3364 Total							\$ 552.46	\$ 292.78
Montgomery	Montgomery County	1906	Big Lots, Inc.	Montgomery Central Appraisal District	19400-291-11565	23741 US Highway 59 N	\$ 384,137	\$ 192,929	\$ 9,026.91	\$ 4,534.80
Montgomery	Montgomery County	1906	Big Lots, Inc.	Montgomery Central Appraisal District	19100-193-46821	425 Sawdust Rd	\$ 554,528	\$ 247,894	\$ 9,553.36	\$ 4,540.15
Montgomery	Montgomery County	1906	Big Lots, Inc.	Montgomery Central Appraisal District	19100-182-49141	1404 N Loop 336 W	\$ 506,149	\$ 255,662	\$ 10,259.16	\$ 4,891.07
		1906 Total							\$ 28,839.43	\$ 13,966.02
Nacogdoches	Nacogdoches County CAD, et al.	3824	Big Lots, Inc.	Nacogdoches Central Appraisal District	21-036-0115-000150	4919 North St, Ste. 101	\$ 651,440	\$ 336,697	\$ 13,762.12	\$ 7,112.95

3824 Total												
Nueces	Nueces County	6861	Big Lots Stores - PNS, LLC	Nueces County Appraisal District	B002-7041-0000	4938 S Staples St	\$ 486,017	\$ 216,326	\$ 10,568.85	\$ 4,704.18	\$ 13,762.12	\$ 7,112.95
Nueces	Nueces County	6861	Big Lots Stores - PNS, LLC	Nueces County Appraisal District	P002-7411-0000	1620 S Padre Island	\$ 478,598	\$ 212,539	\$ 10,407.52	\$ 4,621.84	\$ 11,236.63	\$ 5,852.53
Nueces	Nueces County	6861	Big Lots Stores - PNS, LLC	Nueces County Appraisal District	B002-7221-0000	4101 IH-69 Access Rd	\$ 851,293	\$ 431,235	\$ 20,061.43	\$ 10,162.42	\$ 41,037.80	\$ 19,488.43
Orange	Orange County	6719	Big Lots Stores, LLC	Orange County Appraisal District	045331-000525	2260 Macarthur Dr	\$ 467,638	\$ 243,567	\$ 11,236.63	\$ 5,852.53	\$ 6,044.12	\$ 2,639.19
Parker	Parker CAD	6443	Big Lots Stores - PNS, LLC	Parker County Appraisal District	20659.024.000.P6	108 College Park Dr	\$ 495,490	\$ 281,219	\$ 9,550.40	\$ 5,420.40	\$ 9,550.40	\$ 5,420.40
Gregg	Pine Tree Independent School District	1855	Big Lots, Inc.	Gregg County Appraisal District	188408	1733 W Loop 281	\$ 502,170	\$ 219,275	\$ 6,044.12	\$ 2,639.19	\$ 6,044.12	\$ 2,639.19
Collin	Plano Independent School District	931	Big Lots Stores - PNS, LLC	Collin Central Appraisal District	P-9000-212-0297-1	600 W 15th St	\$ 566,195	\$ 269,961	\$ 7,223.71	\$ 2,814.21	\$ 7,223.71	\$ 2,814.21
Harris	Reid Road Municipal Utility District #1	3484	Big Lots Stores - PNS, LLC	Harris Central Appraisal District	0420323	10951 FM 1960 Rd	\$ 455,711	\$ 216,150	\$ 1,822.84	\$ 864.60	\$ 1,822.84	\$ 864.60
Dallas	Richardson Independent School District	942	Big Lots Stores - PNS, LLC	Dallas Central Appraisal District	99882910000151300	1332 S Plano Rd	\$ 524,300	\$ 243,501	\$ 5,993.27	\$ 2,691.17	\$ 5,993.27	\$ 2,691.17
Rockwall	Rockwall CAD	6444	Big Lots Stores - PNS, LLC	Rockwall Central Appraisal District	114581	2855 Ridge Rd	\$ 707,685	\$ 364,229	\$ 10,820.86	\$ 5,569.25	\$ 10,820.86	\$ 5,569.25
San Patricio	San Patricio County	6741/6869	Big Lots Stores - PNS, LLC	San Patricio County Appraisal District	2166-0200-5399-600	1239 US 181	\$ 830,815	\$ 399,153	\$ 18,484.24	\$ 8,880.48	\$ 18,484.24	\$ 8,880.48
Smith	Smith County	6425	Big Lots Stores - PNS, LLC	Smith County Appraisal District	4010-013-37650-00	1421 S Beckham Ave	\$ 415,257	\$ 201,031	\$ 3,285.65	\$ 1,590.63	\$ 3,285.65	\$ 1,590.63
Smith	Smith County	6425	Big Lots Stores - PNS, LLC	Smith County Appraisal District	4009-000-88820-00	4400 S Broadway Ave	\$ 534,708	\$ 265,298	\$ 4,230.78	\$ 2,099.12	\$ 4,230.78	\$ 2,099.12
Erath	Stephenville ISD	6445	Big Lots Stores - PNS, LLC	Erath County Appraisal District	P000074941	2133 W. Washington Street	\$ 398,520	\$ 187,215	\$ 3,824.60	\$ 1,796.70	\$ 3,824.60	\$ 1,796.70
		6445 Total										
Tarrant	Tarrant County	6446	Big Lots Stores - PNS, LLC	Tarrant Appraisal District	10693912	2853 Central Dr	\$ 639,250	\$ 307,144	\$ 12,445.59	\$ 5,979.81	\$ 12,445.59	\$ 5,979.81
Tarrant	Tarrant County	6446	Big Lots Stores - PNS, LLC	Tarrant Appraisal District	10756590	2110 S Cooper St	\$ 562,584	\$ 276,637	\$ 12,295.73	\$ 6,046.12	\$ 12,295.73	\$ 6,046.12
Tarrant	Tarrant County	6446	Big Lots Stores - PNS, LLC	Tarrant Appraisal District	11464101	5781 SW Green Oaks Blvd	\$ 651,425	\$ 314,689	\$ 14,237.41	\$ 6,877.77	\$ 14,237.41	\$ 6,877.77
Tarrant	Tarrant County	6446	Big Lots Stores - PNS, LLC	Tarrant Appraisal District	10622764	6425 McCart Ave	\$ 567,284	\$ 281,229	\$ 12,729.17	\$ 6,310.45	\$ 12,729.17	\$ 6,310.45
Tarrant	Tarrant County	6446	Big Lots Stores - PNS, LLC	Tarrant Appraisal District	12189790	1580 Keller Parkway # 50B	\$ 430,048	\$ 201,623	\$ 7,992.88	\$ 3,747.37	\$ 7,992.88	\$ 3,747.37
Tarrant	Tarrant County	6446	Big Lots Stores - PNS, LLC	Tarrant Appraisal District	12716170	989 N Walnut Creek Dr	\$ 480,117	\$ 240,560	\$ 10,918.72	\$ 5,470.76	\$ 10,918.72	\$ 5,470.76
Tarrant	Tarrant County	6446	Big Lots Stores - PNS, LLC	Tarrant Appraisal District	13759728	1217 W State Hwy 114	\$ 404,186	\$ 188,500	\$ 1,949.31	\$ 909.10	\$ 1,949.31	\$ 909.10
Tarrant	Tarrant County	6446	Big Lots Stores - PNS, LLC	Tarrant Appraisal District	14688463	5800 Overton Ridge Blvd	\$ 516,414	\$ 328,805	\$ 12,583.36	\$ 8,011.93	\$ 12,583.36	\$ 8,011.93
Tarrant	Tarrant County	6446	Big Lots Stores - PNS, LLC	Tarrant Appraisal District	14921192	6708 Lake Worth Blvd	\$ 779,971	\$ 388,906	\$ 13,551.85	\$ 6,757.16	\$ 388,906	\$ 6,757.16
Tarrant	Tarrant County	6446	Big Lots Stores - PNS, LLC	Tarrant Appraisal District	14928553	8400 East Fwy	\$ 832,146	\$ 418,032	\$ 18,672.35	\$ 9,380.13	\$ 18,672.35	\$ 9,380.13
		6446 Total										
Potter-Randall	Taxing Districts Collected by Potter County	2537	Big Lots, Inc.	Potter-Randall Appraisal District	B-000-0890-6206	3510 E Interstate 40	\$ 401,732	\$ 197,458	\$ 8,351.65	\$ 4,104.98	\$ 8,351.65	\$ 4,104.98
		2537 Total										
Potter-Randall	Taxing Districts Collected by Randall County	2534	Big Lots, Inc.	Potter-Randall Appraisal District	B-000-0890-6205	3415 Bell St	\$ 430,947	\$ 211,554	\$ 8,145.07	\$ 3,998.45	\$ 8,145.07	\$ 3,998.45
		2534 Total										
Brazos	The County of Brazos, Texas	4200	Big Lots, Inc.	Brazos Central Appraisal District	892010-0000-0966	1913 Texas Ave S	\$ 373,304	\$ 184,354	\$ 7,114.01	\$ 3,513.21	\$ 7,114.01	\$ 3,513.21
		4200 Total										
Comal	The County of Comal, Texas	4251	Big Lots, Inc.	Comal Appraisal District	2019967000000	139 S Interstate 35	\$ 501,490	\$ 263,136	\$ 8,579.81	\$ 4,501.89	\$ 8,579.81	\$ 4,501.89
		4251 Total										
Denton	The County of Denton, Texas	2022	Big Lots, Inc.	Denton Central Appraisal District	P924853	1374 W Main St	\$ 571,883	\$ 275,643	\$ 3,490.22	\$ 1,682.26	\$ 3,490.22	\$ 1,682.26
Denton	The County of Denton, Texas	2022	Big Lots, Inc.	Denton Central Appraisal District	P930401	3621 N Josey Ln	\$ 494,027	\$ 239,909	\$ 928.12	\$ 450.71	\$ 928.12	\$ 450.71
Denton	The County of Denton, Texas	2022	Big Lots, Inc.	Denton Central Appraisal District	P947555	5000 Main St	\$ 443,376	\$ 215,494	\$ 3,648.41	\$ 1,773.23	\$ 3,648.41	\$ 1,773.23
Denton	The County of Denton, Texas	2022	Big Lots, Inc.	Denton Central Appraisal District	P97621	2249 S Loop 288	\$ 395,087	\$ 190,466	\$ 7,625.93	\$ 3,676.36	\$ 7,625.93	\$ 3,676.36
		2022 Total										
Harrison	The County of Harrison, Texas	4220	Big Lots, Inc.	Harrison Central Appraisal District	10000.00988.02005.000000	109 E End Blvd N	\$ 455,600	\$ 206,368	\$ 1,621.48	\$ 733.84	\$ 1,621.48	\$ 733.84
		4220 Total										
Williamson	The County of Williamson, Texas	4215	Big Lots, Inc.	Williamson Central Appraisal District	P-16-P194-7040-3828-97	1201 Highway Interstate 35	\$ 577,818	\$ 260,780	\$ 10,235.48	\$ 4,619.46	\$ 10,235.48	\$ 4,619.46
Williamson	The County of Williamson, Texas	4215	Big Lots, Inc.	Williamson Central Appraisal District	P-16-P194-7040-2219-00	8666 Spicewood Springs Rd	\$ 512,331	\$ 232,123	\$ 9,677.91	\$ 4,384.79	\$ 9,677.91	\$ 4,384.79
Williamson	The County of Williamson, Texas	4215	Big Lots, Inc.	Williamson Central Appraisal District	P-17-P194-4040-3949-15	850 N Bell Blvd	\$ 524,851	\$ 242,883	\$ 10,330.11	\$ 4,780.42	\$ 10,330.11	\$ 4,780.42
		4215 Total										
Titus	Titus County Appraisal District, et al.	3828	Big Lots Stores - PNS, LLC	Titus County Appraisal District	0888-02023-00041	2306 S. Jefferson	\$ 820,807	\$ 411,242	\$ 10,064.03	\$ 5,042.29	\$ 10,064.03	\$ 5,042.29
		3828 Total										
Tom Green	Tom Green CAD	6447	Big Lots Stores - PNS, LLC	Tom Green County Appraisal District	36-01998-0080-000-0	4002 Sunset Dr	\$ 442,830	\$ 210,433	\$ 9,032.00	\$ 4,292.02	\$ 9,032.00	\$ 4,292.02

Harris	Tomball Independent School District	6447 Total	3442	Big Lots Stores - PNS, LLC	Harris Central Appraisal District	2002969	27816 State Hwy 249	\$ 461,559	\$ 224,963	\$ 9,032.00	\$ 4,292.02
		3442 Total	3670	Big Lots, Inc.	Travis Central Appraisal District	577858	8740 Research Blvd	\$ 476,143	\$ 226,230	\$ 9,436.27	\$ 2,391.13
Travis	Travis County		3670	Big Lots, Inc.	Travis Central Appraisal District	589000	2500 W Parmer Ln	\$ 503,415	\$ 239,332	\$ 9,976.75	\$ 4,483.45
Travis	Travis County		3670	Big Lots, Inc.	Travis Central Appraisal District	432650	801 E William Cannon Dr	\$ 552,380	\$ 263,494	\$ 10,947.15	\$ 5,221.97
		3670 Total	3690	Big Lots, Inc.	Smith County Appraisal District	4010-013-37650-00	1421 S Beckham Ave	\$ 415,257	\$ 201,031	\$ 3,778.84	\$ 1,829.39
Smith	Tyler Independent School District	3690 Total	3827	Big Lots Stores - PNS, LLC	Smith County Appraisal District	4009-000-88820-00	4400 S Broadway Ave	\$ 534,708	\$ 265,298	\$ 4,865.84	\$ 2,414.21
		3827 Total	6860	Big Lots Stores, LLC	Victoria Central Appraisal District	98000-000-85840	8402 N Navarro St	\$ 492,560	\$ 224,968	\$ 9,192.26	\$ 4,198.41
Victoria	Victoria County	6860 Total	6770	Big Lots, Inc.	Hidalgo County Appraisal District	W3800-99-120-0000-98	1015 N Texas Blvd	\$ 479,981	\$ 217,779	\$ 4,550.70	\$ 2,064.76
Hidalgo	Weslaco Independent School District	6770 Total	3331	Big Lots, Inc.	Wichita Appraisal District	59000022232	3923 Kell Blvd	\$ 466,737	\$ 223,520	\$ 10,838.50	\$ 5,190.54
		3331 Total								\$ 10,838.50	\$ 5,190.54